

**REQUEST FOR PROPOSAL #PR-R7-02-10004**

**ATTACHMENT F - INVOICE PREPARATION INSTRUCTIONS SF1034/1035**

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## SITE SPECIFIC INVOICING REQUIREMENTS

September 8, 1998 (12:14PM)

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*This is not considered to be contradictory or in place of other contract clauses. Changes to the required format of the s/s attachment may be necessary to assist the Environmental Protection Agency's cost recovery efforts. The EPA will notify the contractor of any format changes as they become necessary.*

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The Contractor shall provide an invoice/voucher that identifies the costs incurred at each site and/or operable-unit with an EPA site/spill identifier (SSID). These invoices may be for : Current expenses, reclaim for suspended costs, indirect cost adjustments, or audit adjustments. Invoices/vouchers for reclaiming suspended costs shall be submitted on a separate voucher. The voucher number shall be the original claim voucher number when suspensions are made. The letter "R" must be added to the end of the voucher number; ie 123R1, (if it requires more than one reclaim, invoices are to be numbered: 123R2, 123R3 etc.). All indirect cost adjustments due to EPA approved indirect rate adjustments must be submitted to EPA on a separate invoice (claim or credit as the adjusted rate requires). The invoice number should end with letter "Z", ie 117Z. Likewise, adjustments due to audit reports and a contracting officer letter referring to the subject audit report/s, must be submitted to EPA on a separate invoice (claim or credit as the audit report requires). The invoice number should end with the letter "X", ie 146X. For example:

<i>Voucher purpose</i>	<i>Original voucher</i>	<i>Reclaim suspended costs</i>	<i>Indirect cost rate adjustments</i>	<i>Audit adjustments</i>
<i>Voucher number</i>	123	123R1, 123R2..	117Z	146X

Invoices shall also include the following information

1. A cost element summary that summarizes all the costs invoiced for the billing period by cost element such as labor, travel, equipment, other direct, subcontractor and overhead or indirect costs, as identified elsewhere in the contract.

2. A site specific detail attachment ( *S/S Attachment*) to the invoice. All invoiced costs are separated into the following categories:

- ◆ Sites with an EPA SSID, e.g. "01X3," one line per site should be used; [See description at item 2 page 3].
- ◆ All other sites without an EPA SSID, e.g. "ZZ," one line per site should be used;
- ◆ Superfund non-site-specific costs for the whole contract and project support costs incurred on each multi-site work assignment, one line per work assignment;
- ◆ Non-Superfund costs, as applicable, one line item.

The required format of the invoice s/s attachment is provided in Exhibit I. The sum of the detailed costs on the s/s attachment must equal the total amount invoiced as shown on the cost element summary. Contractors responsible for contracts that involve work assignments may submit a separate page for each work assignment [applying the same format] if so directed by the EPA project officer. The contractor shall use the invoice s/s **attachment** to record current monthly charges, indirect rate/audit adjustments, and adjustments for previously invoiced costs.

Contractors shall submit the invoices/vouchers in compliance with the contract "Submission of Invoices Clause." to the Research Triangle Park-Financial Management Center (RTP-FMC).

At fiscal year-end, contractors shall also allocate their non-site-specific costs through the annual allocation process as described in Clause \_\_\_\_ within the Contract.

Questions regarding site specific invoicing requirements should be directed to the Chief, Contract Payment Section, RTP-FMC at (919)541-2304. Questions regarding Annual Allocation should be directed to the **Chief, Program and Cost Accounting Branch, Financial Management Division** at (202)564-4925.

## EXPLANATION OF EXHIBIT I SITE SPECIFIC DETAIL ATTACHMENT

The contractor shall report the total invoiced costs on the invoice s/s attachment broken down by the five categories of site/non-site charges: *Sites with an EPA SSID; all other sites without an EPA SSID; Superfund non-site costs; non-Superfund costs, and previous invoice site corrections.* For each site/non-site charge incurred during the billing period, the contractor shall provide the following information:

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<u>Column No.</u>	<u>Column Title</u>
1	<p><u>(Optional) Technical Direction Document (TDDs) or Work Assignment Number (WA)</u> - The full WA number is provided by the applicable EPA contract manager, ie. the Work Assignment Manager. If the contractor is providing a separate page for each WA, the WA number may be placed in the upper left corner. Otherwise the work assignment or TDD numbers must be placed in this column.</p>
2	<p><u>Region/SSID</u>- This four-digit code, i.e. <i>01X3</i> or <i>A1X3</i>, consists of:</p> <ul style="list-style-type: none"> <li>a. The first digit will always be a "0" ZERO. Unless the region exceeds the use of two-digit sites; then the first digit will be an <i>alpha</i>, ie. "A", "B".. Thus the SSID will be <i>A1X3</i>;</li> <li>b. The second digit is the regional identifier, i.e. one (1) for Region I, two (2) for Region II etc. and zero (0) for Region X,</li> <li>c. The third and fourth digits, representing the sites, are the last two digits of the four- digit SSID (<i>see 2.a</i>).</li> </ul> <p><i>Example, if Region I sites did not exceed two digits, the Region/SSID will be 01X3; however, if Region I sites exceeded the two digits, the Region/SSID will be A1X3.</i></p>
3	<p><u>Action Code</u> - Starting with FY96 funding, a two-digit action code must be used to represent different remedial, removal, and enforcement actions as provided by the Project Officer, via the work assignment (WA) or the technical direction document (TDD). However, for FY95 funding and before, the one-digit activity code may be used.</p> <p><i>(Note- For FY 1995 and prior, it was called 'activity' code; from FY 1996 and forward, it will be called 'action' code).</i></p>

- 4      **Operable Unit** - If an EPA SSID has been separated into operable units or sub-sites for cost recovery purposes and have not been assigned their own SSID, the costs should be included on the invoice by operable unit name and any numeric designation of two digits. The operable unit number must be provided by the EPA contract manager, ie Work Assignment Manager, Project Officer...etc. These operable unit costs should be subtotaled by the "parent" SSID for internal tracking purposes by EPA.
- 5      **Site Name or Non-site Description** - The name of the site, up to 28 characters. *When the site name exceeds 28 characters, use the first 28.*  
**NOTE:** For non-site-specific activities, use this column to briefly describe the non-site activity.
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- 6      **Action Sequence Number(Cost Organization Code)** - The four-digit code used to represent the activities performed will be provided by the WAM/Project Officer on the Work Assignment (WA) or Technical Directive Document (TDD). This code is required for all Superfund costs (site-specific and non-site-specific).
- 7      **IFMS line Reference** - Column shall be left blank. The IFMS line reference will be inserted by an EPA invoice Approving Official (**PO**). This three-digit line reference is found on the Invoice Approval Form (2550- 19T) .
- 8      **Invoice Number/Legend** - For corrections, insert the invoice number referencing the original charge for which the correction is being made . An invoice legend must be included at the bottom of the attachment, or on a separate enclosure to the S/S Attachment. The invoice legend shall describe the reason for the correction as it relates to a previously invoiced and paid amount. If more than one correction is made, explanation must be given for each by referencing the invoice number. The net amount for all corrections in column nine (9) must always be zero "00."
- 9      **Current/Adjustment Amount** - The amount to be charged or credited to the SSID, Operable Unit, pre-SSID, or non-site-specific account. If there are operable units within a site, list the cost of each Operable Unit and provide a subtotal for each SSID. SSID's must be sorted by region and site within each region.
- 10      **Cumulative Charge** - Show the cumulative charge for each Operable

Unit, SSID or Pre-SSID.

Incurred and claimed charges should be listed and subtotaled on the S/S Attachment by row sequential order.

<u>Row</u>	<u>Row Title</u>
<b>1</b>	<b><i>Previous invoice site corrections; This is not for reclaiming previously suspended costs, nor intended for any indirect cost or audit adjustments.</i></b> Only corrections or adjustments of site costs charged to previous invoices shall be listed in <b><i>Row 1</i></b> . The subtotal for all corrections or adjustments in this row should equal zero. Every line item correction or adjustment must reference an original invoice number where the charge first appeared and a reason for the adjustment.
<b>2</b>	<b><i>Sites W/SSID;</i></b> Costs for sites with an EPA SSID. The SSID is provided by the EPA contract manager, ie WAM, TDD or Project Officer (PO).
<b>3</b>	<b><i>Sites W/O SSID;</i></b> Costs associated with Superfund site-specific work where no SSID has been established "ZZ" accounts. Once the SSID is established, all "ZZ" costs associated with that site should be reclassified (adjusted from the "ZZ" to the appropriate site within 30 days of establishing the SSID). Thus, the contractor must, immediately, submit a letter to the Project Officer (PO) with an S/S Attachment. Only section one (1)-- <b><i>Previous Invoice Site Correction--</i></b> must be completed. Consequently, the PO approves the reclassification letter and sends it to RTP-Financial Management Center for cost redistribution.
<b>4</b>	<b><i>Non-site Superfund;</i></b> Superfund non-site-specific costs, along with base and award fees, as described below.  <b><u>Contract-wide Program Management - Technical and Administrative;</u></b> For those contracts requiring separate identification of technical and administrative program management <u>such as</u> ARCS, the respective amounts should be delineated in compliance with instructions provided either by the contract or WA. The requirement for separation of program management is defined in "Administrative Guidance under ARCS" and is available from the <b><i>Regional/Remedial Service Center,</i></b>

*Superfund/RCRA Regional Procurement Operations Division, Office of Acquisition Management (OAM) at (202) 564-4712.*

For contractors not subject to the technical/administrative differentiation requirements, contract -wide program management should be listed under "Contract-wide Program Management- Administrative."

**Work Assignment Project Support;** this line(s) shall include non-site-specific project support and management incurred with individual multi-site work assignments. The contractor should note that these costs should also be allocated to the sites under each respective work assignment as part of the annual allocation process. For further Guidance on annual allocation, contact the *Program and Cost Accounting Branch* at (202) 564-4925.

**Other Non-Site-specific Activities;** If the contractors engage in activities apart from program management as described above, which cannot be related to specific sites, each of these activities must be described under the column six (*Site Name/Non-site description*). The purpose of breaking out non-site activities from program support is to assist the contractor and EPA in preparing the Annual Allocation report at the end of the year. All non-site activities must be determined to be either site-support or program- wide for cost recovery through the Annual Allocation process. Please note that, like Contract-wide non-site activities, these are also allocated to sites through the Annual Allocation process. See the Annual allocation contract clause and guidance for further details or contact the *Chief, Program and Cost Accounting Branch* at (202) 564-4925.

**Base and Award Fees;** Base and Award Fees *which are not* site-specific should be listed in this Superfund Non-site Section.

5      **Non-superfund;** All non-Superfund costs invoiced should be reported on the s/s attachment by appropriation such as Oil, RCRA...etc. These costs must be sorted by TDD/WA within each appropriation; as directed by the project officer.

6      **Total Invoice Amount;** This amount is the total of the costs listed in column 9, "Current/Adjustment Amount", i.e., the total charges for this billing period. This must equal the total amount on the invoice cost element summary. There should be no total for the cumulative charge column.

**NOTES TO SITE ATTACHMENT:**

- ◆ Provide one line per site or activity, sorted alpha/numerically and by Region.
- ◆ Page Formatting:
  - Upper Left Corner** - Contract Number, Delivery Order Number (if applicable), Invoice Number, and Work Assignment (optional).
  - Upper Right Corner** - Contractor Name and Invoice Period of Performance.
  - Bottom Left Corner** - Invoice Legend for previous invoice adjustments.  

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This information may be provided as an enclosure to the s/s attachment if it could not be provided on the bottom left corner.
  - Bottom Right Corner** - Page number for the attachments, i.e. Page 1 of 7, 2 of 7, ...etc.

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**EXHIBIT I**  
**SITE SPECIFIC DETAIL ATTACHMENT**

CONTRACT #: 68-W1-1234

INVOICE #: 151

DELIVERY ORDER #:

NAME: ABC COMPANY

WORK ASSIGNMENT#

PERFORMANCE: 03/27/97-04/27/97

CONTRACTOR

INVOICE PERIOD OF

Sort by Region and by site

	#1	#2	#3	#4	#5	#6	#7	#
Cost Categories	(Optional) TDD/WA #	Regional SSID (4 pos)	Action Code (2 Pos)	Operabl e Unit (2 Pos)	Site Name Non-Site Description	Action Seq. # (Cost Org.Code) (4 pos)	IFMS line Reference (3 Pos)	Invoi lege
<b>1. PREVIOUS INVOICE SITE CORRECTIONS</b>	0-053	01X3	RD	01	HATHAWAY AND PATER.	C001	ADA	123
	0-035	0131	RD	02	BAIRD AND MCGUIRE	C057	ADA	123
								SUBTO
<b>2. SITES WITH SSID</b>	0-054	01X3	rd	02	HATHAWAY AND PATER.	C001	AAA	
	0-074	0131	RD	01	BAIRD AND MCGUIRE	C001	AAA	
	0-014	02G2	RD	02	UPPER DEERFIELD LF	C008	ABA	
	0-018	028E	RD	01	ZSCHUEGBER SITE	C006	ABA	
	0-024	024T	RD	01	MONROE BURN SITE	C007	ABA	
	0-015	035Z	RD	00	EAST 10TH STREET SITE	C018	ACA	
	0-029	03BY	RD	02	LEHMAN MTBE	C012	ACA	
	0-032	03AT	RD	00	VIENNA WELLFIELD	C216	ACA	
<b>SUBTOTAL</b>								SUBTC

	#1	#2	#3	#4	#5	#6	#7	#
3. SITES WITHOUT SSID	0-010	01-	RA	00	XYZ POND SITE	0003	AAA	
		02-						
	0-007	03-	RA	00	PD DUMP SITE	0000	ABA	
	0-011	03-	RA	00	RAU AREA SITE	0000	ABA	
	0-040	03-	RA	00	LKP BURN SITE	0000	ABA	
	0-039	04-	RA	00	TIS SITE	0000	ADA	
	0-073	04-	RA	00	IOU BLANCHURE SITE	0000	ADA	
SUBTOTAL								SUBTC
4. NON-SITE SUPERFUND A) CONTRACT WIDE PROGRAM MANAGEMENT - MOBILIZATION (RACs) - TECHNICAL - ADMINISTRATIVE - EQUIPMENT (RACs) B) WA PROJECT SUPPORT C) OTHER NON-SITE SPECIF ACTIVITIES: - SITE SUPPORT - PROGRAM SUPPORT D) BASE FEE E) AWARD FEE SUBTOTAL	0-005				PROG. SUPPORT TRANSITION		ABB	SUBTC
TOTAL SUPERFUND								
5. NON-SUPERFUND							ADD	
6. TOTAL INVOICE AMOUNT								TOT

**INVOICE LEGEND:**

123- Error in charging work assignment and site number

Standard Form 1034-A Revised January 1960 Department of the Treasury 17504-4-2000		PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL				VOUCHER NO.	
U.S. DEPARTMENT, BUREAU, OR ESTABLISHMENT AND LOCATION			DATE VOUCHER PREPARED		SCHEDULE NO.		
			CONTRACT NUMBER AND DATE		PAID BY		
			REQUISITION NUMBER AND DATE				
PAYEE'S NAME AND ADDRESS					DATE INVOICE RECEIVED		
					DISCOUNT TERMS		
					PAYEE'S ACCOUNT NUMBER		
SHIPPED FROM			TO		WEIGHT		
NUMBER AND DATE OF ORDER		DATE OF DELIVERY OR SERVICE	ARTICLES OR SERVICES <small>(Enter description, item number of contract of Federal supply schedule, and other information deemed necessary)</small>		QUANTITY	UNIT PRICE COST      PER	
						AMOUNT	
TOTAL							
<small>(Use continuation sheets if necessary) (Payee must NOT use the space below)</small>							
PAYMENT: <input type="checkbox"/> PROVISIONAL <input type="checkbox"/> COMPLETE <input type="checkbox"/> PARTIAL <input type="checkbox"/> FINAL <input type="checkbox"/> PROGRESS <input type="checkbox"/> ADVANCE					DIFFERENCES		
					Amount verified, correct for (Signature or Initials)		
MEMORANDUM							
ACCOUNTING CLASSIFICATION							
PAID BY	CHECK NUMBER		ON ACCOUNT OF U.S. TREASURY		CHECK NUMBER		
	CASH		DATE		ON (Name of bank)		

1034-213

NSN 7540-00-634-4207

**PRIVACY ACT STATEMENT**

The information requested on this form is required under the provisions of 31 U.S.C. 82b and 82c, for the purpose of disbursing Federal money. The information requested is to identify the particular creditor and the amounts to be paid. Failure to furnish this information will hinder discharge of the payment obligation.

[illegible]

## INVOICE PREPARATION INSTRUCTIONS

SF 1034

The information which a contractor is required to submit in its Standard Form 1034 is set forth as follows:

U.S. Department, Bureau, or establishment and location - insert the names and address of the servicing finance office unless the contract specifically provides otherwise.

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(2) ~~Date Voucher Prepared~~ - insert date on which the public voucher is prepared and submitted.

Contract Number and Date - insert the number and date of the contract under which reimbursement is claimed.

Requisition Number and Date - leave blank.

Voucher Number - insert the appropriate serial number of the voucher. A separate series of consecutive numbers, beginning with Number 1, shall be used by the contractor for each new contract. When an original voucher was submitted, but not paid in full because of suspended costs, resubmission vouchers should be submitted in a separate invoice showing the original voucher number and designated with the letter "R" as the last character of the number.

Schedule Number; Paid By; Date Invoice Received - leave blank.

Discount Terms - enter terms of discount, if applicable.

Payee's Account Number - this space may be used by the contractor to record the account or job number(s) assigned to the contract or may be left blank.

Payee's Name and Address - show the name of the contractor exactly as it appears in the contract and its correct address, except when an assignment has been made by the contractor, or the right to receive payment has been restricted, as in the case of an advance account. When the right to receive payment is restricted, the type of information to be shown in this space shall be furnished by the Contracting Officer.

Shipped From; To; Weight Government B/L Number - insert for supply contracts.

Date of Delivery or Service - show the month, day and year, beginning

and ending dates of incurrence of costs claimed for reimbursement. Adjustments to costs for prior periods should identify the period applicable to their incurrence, e.g., revised provisional or final indirect cost rates, award fee, etc.

- (12) Articles and Services - insert the following: "For detail, see Standard Form 1035 total amount claimed transferred from Page \_\_\_ of Standard Form 1035." Type "COST REIMBURSABLE-PROVISIONAL PAYMENT" or "INDEFINITE QUANTITY/INDEFINITE DELIVERY-PROVISIONAL PAYMENT" on the Interim public vouchers. Type "COST REIMBURSABLE-COMPLETION VOUCHER" or "INDEFINITE QUANTITY/INDEFINITE DELIVERY-COMPLETION VOUCHER" on the Completion public voucher. Type "COST REIMBURSABLE-FINAL VOUCHER" or "INDEFINITE QUANTITY/INDEFINITE DELIVERY-FINAL VOUCHER" on the Final public voucher. Type the following certification, signed by an authorized official, on the face of the Standard Form 1034.

"I certify that all payments requested are for appropriate purposes and in accordance with the agreements set forth in the contract."

\_\_\_\_\_  
(Name of Official)

\_\_\_\_\_  
(Title)

- (13) Quantity; Unit Price - insert for supply contracts.
- (14) Amount - insert the amount claimed for the period indicated in (11) above.

**INVOICE PREPARATION INSTRUCTIONS**  
**SF 1035**

The information which a contractor is required to submit in its Standard Form 1035 is set forth as follows:

U.S. Department, Bureau, or Establishment - insert the name and address of the servicing finance office.

Voucher Number - insert the voucher number as shown on the Standard Form 1034.

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- (3) Schedule Number - leave blank.
- (4) Sheet Number - insert the sheet number if more than one sheet is used in numerical sequence. Use as many sheets as necessary to show the information required.
- (5) Number and Date of Order - insert payee's name and address as in the Standard Form 1034.

Articles or Services - insert the contract number as in the Standard Form 1034.

Amount - insert the latest estimated cost, fee (fixed, base, or award, as applicable), total contract value, and amount and type of fee payable (as applicable).

A summary of claimed current and cumulative costs and fee earned by major cost element. Include the rate(s) at which indirect costs are claimed and indicate the base of each by identifying the line of costs to which each is applied. Note: the rates invoiced should be as specified in the contract or by a rate agreement negotiated by EPA's Cost Policy and Rate Negotiation Branch. For other than small business concerns, amounts claimed for purchased material and subcontracted items should be based on the cash disbursed by the contractor. These costs cannot be billed to the Government until paid for by the contractor. Any of these costs billed to the Government prior to being paid in cash, in addition to their associated indirect costs, will be considered improper charges and will be suspended until evidence of cash payment is provided. Similarly, any costs requiring advance consent by the Contracting Officer will be considered improper and will be suspended, if claimed prior to receipt of Contracting Officer consent. Include the total cost claimed for the current and cumulative-to-date periods.

After the total amount claimed, provide summary dollar amounts of cumulative costs: (1) suspended as of the date of the invoice; and (2) disallowed on the contract as of the date of the invoice. The amount under (2) shall include costs

originally suspended and later disallowed. Also include an explanation of the changes in cumulative costs suspended or disallowed by addressing each adjustment in terms of: voucher number, date, dollar amount, source, and reason for the adjustment. Disallowed costs should be identified in unallowable accounts in the contractor's accounting system.

- (9) The fee shall be determined in accordance with instructions appearing in the contract.

**NOTE:** Amounts claimed on vouchers must be based on records maintained by the contractor to show by major cost element the amounts claimed for reimbursement for each applicable contract. The records must be maintained based on the contractor's fiscal year and should include reconciliations of any differences between the costs incurred per books and amounts claimed for reimbursement. A memorandum record reconciling the total indirect cost(s) claimed should also be maintained.

#### **SUPPORTING SCHEDULES FOR COST REIMBURSEMENT CONTRACTS**

The following backup information is required as an attachment to the invoice as shown by category of cost:

**Direct Labor** - identify by contractor labor category the number of hours, hourly rate and total dollars billed for the period in the invoice.

**Indirect Cost Rates** - identify by cost center, the indirect cost rate, the period, and the cost base to which it is applied.

**Subcontracts** - by subcontractor, provide detailed supporting schedules of each element of cost as provided herein for prime contract costs.

**Other Direct Costs** - identify by item the quantities, unit prices, and total dollars billed.

**Consultants** - by consultant, detailed supporting schedules of each element of cost.

**Contractor Acquired Equipment** - identify by item the quantities, unit prices, and total dollars billed.

**Contractor Acquired Software** - identify by item the quantities, unit prices, and total dollars billed.

**Travel** - identify by trip, the number of travellers, the duration of travel, the point of origin, destination, purpose of trip, transportation by unit price, per diem rates on daily basis and total dollars billed.



The manner of breakdown, e.g., work assignment/delivery order basis with/without separate program management, contract period will be specified in the contract instructions.

## **SUPPORTING SCHEDULES FOR INDEFINITE QUANTITY/INDEFINITE DELIVERY CONTRACTS**

The following backup information is required as an attachment to the invoice as shown by category of cost:

**Direct Labor** - identify by labor category the number of hours, fixed hourly rate, and total dollars billed for the period in the invoice.

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**Subcontracts** - by subcontractor, provide detailed supporting schedules of each element of cost as provided herein for prime contract costs.

**Other Direct Costs** - identify by item the quantities, unit prices, and total dollars billed.

**Indirect Cost Rates** - identify by cost center, the indirect cost rate, the period, and the cost base to which it is applied.

**Consultants** - by consultant, detailed supporting schedules of each element of cost.

**Contractor Acquired Equipment** - identify by item the quantities, unit prices, and total dollars billed.

**Contractor Acquired Software** - identify by item the quantities, unit prices, and total dollars billed.

**Travel** - identify by trip, the number of travellers, the duration of travel, the point of origin, destination, purpose of trip, transportation by unit price, per diem rates on daily basis and total dollars billed.

The manner of breakdown, e.g., work assignment/delivery order basis with/without separate program management, contract period will be specified in the contract instructions.

## RESUBMISSIONS

When an original voucher was submitted, but not paid in full because of suspended costs and after receipt of a letter of removal of suspension, resubmissions of any previously claimed amounts which were suspended should be submitted in a separate invoice showing the original voucher number and designated with the letter "R" with the copy of the removal of suspension notice. The amounts should be shown under the appropriate cost category and include all appropriate supplemental schedules.

NOTE: All disallowances must be identified as such in the accounting system through journal entries.

Voucher resubmittals may also occur as a result of: (1) a new indirect cost rate agreement; or (2) ~~adjustments to previously billed direct cost rates due to audit resolution.~~ Such claims should be submitted in a separate invoice or request for contractor financing payment number. They should include supplemental schedules showing the previously adjusted amounts by contract period. If the resubmission is based on a new rate agreement, a copy of the agreement should be attached. Costs must be identified by delivery order or work assignment where appropriate. If the contract is Superfund-related, voucher resubmittals shall also identify the amount claimed against each Superfund site activity and non-site-specific activity.

## COMPLETION VOUCHERS

Submit these upon physical completion of all performance provisions of the contract and acceptance of any final reports and all direct costs have been incurred and booked. Indirect costs may be claimed at the provisional rates, if final rates are not yet available. Contractors must identify these vouchers by typing "Completion Voucher" next to the voucher number. For contracts separately invoiced by delivery order, provide a schedule showing total costs claimed by delivery order and in total for the contract.

In addition to the completion voucher, the contractor must submit an original and two copies of EPA Form 1900-10, Contractor's Cumulative Claim and Reconciliation showing the total cumulative costs claimed under the contract.

The information which a contractor is required to submit in its EPA Form 1900-10 is set forth as follows:

- (1) Contractor's Name and Address - show the name of the contractor exactly as it appears in the contract and its correct address, except when an assignment has been made by the contractor, or the right to receive payment has been restricted, as in the case of an advance account. When the right to receive payment is restricted, the type of information to be shown in this space shall be furnished by the Contracting Officer.

- (2) Contract Number - insert the number of the contract under which reimbursement is claimed.
  - (3) First voucher number and completion voucher number.
  - (4) Total amount of cost claimed for each cost element category through the completion voucher.
  - (5) Total Fee awarded.
  - (6) Amount of indirect costs calculated using negotiated final indirect cost rate(s) and/or provisional rate(s) as specified in the contract, if final rate(s) are not yet negotiated for any fiscal period.
  - (7) Fiscal year.
  - (8) Indirect cost center.
  - (9) Appropriate basis for allocation.
- Negotiated final indirect cost rate(s) or provisional indirect cost rate(s).
- Signature.
- Official title.
- (13) Date

#### FINAL VOUCHER AND CLOSING DOCUMENTS

After completion of the final audit and all suspensions and/or audit exceptions have been resolved as to the final allowable costs and fee, including establishment of final indirect cost rate(s) for all periods the contractor shall prepare a final voucher including any adjustments to vouchered costs necessitated by the final settlement of the contract price. Contractors must identify these vouchers by typing "Final Voucher" next to the voucher number. For contracts separately invoiced by delivery order, provide a schedule showing final total costs claimed by delivery order and in total for the contract. The contractor shall also provide an original and two copies of an updated EPA Form 1900-10, Contractors Cumulative Claim and Reconciliation, showing the total negotiated, cumulative costs for the contract. Indirect costs shall be included at the final negotiated rates.

In addition to the final voucher, the contractor must submit an original and two copies of the Contractor's Release; Assignee's Release, if applicable; the Contractor's Assignment of Refunds, Rebates, Credits and other Amounts; the Assignee's Assignment of Refunds, Rebates, Credits and other Amounts, if applicable; and the Contractor's Affidavit of Waiver of Lien, when required by the contract.